

performed, to ~~any~~ a contractor, used in the fulfillment of ~~any~~ a written contract with the state of Iowa, any political subdivision ~~thereof~~ of the state, or ~~any~~ a division, board, commission, agency or instrumentality ~~thereof~~ of the state or a political subdivision, or ~~any~~ a private non-profit educational institution in this state ~~which~~, if the property becomes an integral part of the project under contract and at the completion ~~thereof~~ of the project becomes public property, or is devoted to educational uses ~~as specified in this subsection~~; except goods, wares or merchandise or services rendered, furnished, or performed used in the performance of any contract in connection with the operation of any municipal utility engaged in selling gas, electricity, or heat to the general public; and ~~excepting such~~ except goods, wares, and merchandise used in the performance of ~~any~~ a contract for a "project" under chapter 419 as defined ~~therein~~ in that chapter other than goods, wares or merchandise used in the performance of ~~any~~ a contract for ~~any~~ a "project" under ~~said~~ chapter 419 for which a bond issue was or will have been approved by a municipality prior to July 1, 1968, or for which the goods, wares, or merchandise becomes an integral part of the project under contract and at the completion of the project becomes public property or is devoted to educational uses.

Sec. 2. This Act is retroactive to November 1, 1982 for the sales, services, or use tax paid upon the gross receipts of the sales of goods, wares, or merchandise, occurring on or after November 1, 1982.

Approved May 31, 1983

CHAPTER 163

RESIDENCE QUALIFICATION FOR DRAINAGE DISTRICT TRUSTEE

H.F. 42

AN ACT relating to the residence qualification for election to the office of levee or drainage district trustee.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 462.1, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. A district under the control of a city council as provided in chapter 459 may be placed under the control and management of a board of trustees by the city council following the procedures provided in this chapter for the county board of supervisors.

Sec. 2. Section 462.7, Code 1983, is amended to read as follows:

462.7 ELIGIBILITY OF TRUSTEES. Each trustee shall be a citizen of the United States not less than eighteen years of age, ~~the~~ and one of the following:

1. The bona fide owner of agricultural land in the election district for which he or she the trustee is elected, and a resident of the county in which that district is located or of a county which is contiguous to or corners on that county.

2. The bona fide owner of nonagricultural land in the election district for which the trustee

is elected, and a resident of that district. This subsection applies only when the election district is wholly within the corporate limits of a city.

3. A stockholder of a family farm corporation as defined in section 172C.1, subsection 8, which owns land in the election district who is a resident of the county in which that district is located or of a county which is contiguous to or corners on that county.

4. In a district which is a levee and drainage district which has eighty-five percent of its acreage within the corporate limits of a city and has been under the control of a city under chapter 459, a bona fide owner of benefited land in the district. If the owner is a family farm corporation as defined by section 172C.1, subsection 8, a business corporation organized and existing under chapter 491, 494, or 496A, or a partnership, a stockholder or officer authorized by the corporation or a general partner may be elected as a trustee of the district.

Approved May 31, 1983

CHAPTER 164

GAMING LICENSE FOR POLITICAL PARTIES AND CANDIDATES

H.F. 176

AN ACT providing that a political party or candidate committee or party organization is a qualified organization for the purpose of conducting games of skill, games of chance, and raffles and providing that a political party or party organization may contract with another qualified organization to conduct the games of skill, games of chance, or raffles.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 99B.7, subsection 1, paragraph m, Code 1983, is amended to read as follows:

m. The person or organization conducting the game can show to the satisfaction of the department that it the person or organization is eligible for exemption from federal income taxation under either section 501(c)(3), 501(c)(5), 501(c)(6), 501(c)(10) or 501(c)(19) of the Internal Revenue Code, as defined in section 422.4. However, this paragraph does not apply to a political party as defined in section 43.2 or, to a nonparty political organization that has qualified to place a candidate as its nominee for statewide office pursuant to chapter 44, or to a candidate committee as defined in section 56.2.

Sec. 2. Section 99B.7, Code 1983, is amended by adding the following new subsection:

NEW SUBSECTION. 5. A political party or a political party organization is a qualified organization within the meaning of this chapter. Political parties or party organizations may contract with other qualified organizations to conduct the games of skill, games of chance, and raffles which may lawfully be conducted by the political party or party organization. A licensed qualified organization may promote the games of skill, games of chance, and raffles which it may lawfully conduct.

Approved May 31, 1983